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SEALED

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MARYLAND

UNITED STATES OF AMERICA

v.

JEANNETTE GOMEZ

and

EDGAR MANUEL GOMEZ,

Defendants.

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CRIMINAL NO.

(Willful Failure to Collect and
Pay Over Tax, 26 U.S.C. § 7202)

UNDER SEAL

INDICTMENT

The Grand Jury for the District of Maryland charges that:

INTRODUCTION

The Defendants and Their Companies

At times relevant to this Indictment:

1. Defendant **JEANNETTE GOMEZ** was a resident of Baltimore County, Maryland and was married to defendant **EDGAR MANUEL GOMEZ**.
2. Defendant **EDGAR MANUEL GOMEZ** ("**EDGAR GOMEZ**") was a resident of Baltimore County, Maryland and was married to defendant **JEANNETTE GOMEZ**.
3. Beginning in or about 2003 and continuing through the present date, defendants **JEANNETTE GOMEZ** and **EDGAR GOMEZ** owned and/or controlled and operated multiple companies that were in the business of providing temporary employee staffing services to other businesses: SND Services, LLC ("**SNDS, LLC**"), SND Services Inc. ("**SNDS Inc.**") and SND Services Inc. ("**SNDS Inc. II**") (collectively, the "**SND companies**").

4. SNDS, LLC was an entity formed in Delaware, operated in Baltimore County, Maryland from in or about January 2014 through May 2019. In January 2014, **JEANNETTE GOMEZ**, in her capacity as an officer and/or director for SNDS, LLC, caused the Internal Revenue Service (“IRS”) to issue an employer identification number (“EIN”) ending in 5988 (“EIN 5988”) to SNDS, LLC. In June 2016, SNDS, LLC registered to do business in Maryland. On April 19, 2019, SNDS, LLC filed Articles of Cancellation, which terminated SNDS, LLC’s right to do business in Maryland.

5. SNDS Inc. was an entity that operated in Baltimore County, Maryland from in or about September 2019 through in or about July 2022. SNDS Inc. filed Articles on Incorporation in July 2019, which identified **JEANNETTE GOMEZ** as the incorporator and sole director of the corporation. In January 2021, **JEANNETTE GOMEZ**, in her capacity as officer, director and/or owner of SNDS Inc., caused the IRS to issue an EIN ending in 2942 (“EIN 2942”) to SNDS Inc. SNDS Inc. forfeited its status as a corporation on or about October 15, 2021, relinquishing its right to do business in Maryland. Despite its forfeited status, SNDS Inc. continued to operate in Maryland until in or about July 2022.

6. SNDS Inc. II was an entity that operated in Maryland from in or about July 2022 to the present. **EDGAR GOMEZ** filed Articles of Incorporation for SDNS Inc. II on July 25, 2022. In August 2022, **EDGAR GOMEZ**, in his capacity as an officer, director and/or owner of SNDS Inc. II, caused the IRS to issue an EIN ending in 3593 (“EIN 3593”) to SNDS Inc. II.

7. Defendants **JEANNETTE GOMEZ** and **EDGAR GOMEZ** acted as the SND companies’ owners, corporate officers, and/or managers and controlled all corporate bank accounts.

8. The SND companies were responsible for paying the salaries and withholding taxes for all of their employees, including the employees they provided to fulfill clients' staffing needs and their own corporate employees.

Employment Tax Withholding

9. Pursuant to the Internal Revenue Code and associated statutes and regulations employers are required to withhold amounts from their employees' gross pay, including federal income taxes and Federal Insurance Contribution Act ("FICA") taxes, which represent Social Security and Medicare taxes. These taxes will be referred to in this Indictment collectively as "trust fund taxes" because employers hold the withheld amounts in trust until paid over to the United States. Employers are required to remit these withheld trust fund amounts to the IRS on a quarterly basis (every three months), no later than the last day of month following the end of the quarter.

10. In addition to the trust fund taxes that must be withheld from pay, employers are separately required to make matching FICA contributions for Social Security and Medicare taxes withheld from employees. These employer contributions are also required to be remitted to the IRS no later than the last day of the month following the end of the quarter. Collectively, these five components required to be remitted quarterly are commonly referred to as "employment taxes," made up of the trust fund taxes withheld (individual income, Social Security and Medicare taxes) and the matching FICA taxes contributed by the employer.

11. Employers are required to file, one month after the conclusion of the calendar quarter, an Employer's Quarterly Federal Tax Return, Form 941 ("Form 941"), setting forth the total amount of income taxes withheld, the total amount of Social Security and Medicare taxes due, and the total tax deposits.

12. A person is responsible for collecting, accounting for, and paying over the trust fund taxes if he or she has the authority required to exercise significant control over the employer's financial affairs, regardless of whether the individual exercised such control in fact. More than one person may be considered a "responsible person" for the purpose of collecting, accounting for and paying over an employer's trust fund taxes.

13. As managers, owners, and/or corporate officers, defendants **JEANNETTE GOMEZ** and/or **EDGAR GOMEZ** were "responsible persons," that is, they had corporate responsibility to collect, truthfully account for, and pay over the SND companies' trust fund taxes, accounting for the employment taxes by filing Forms 941 with the IRS, and paying over to the IRS the employment taxes for the SND companies.

14. Defendants **JEANNETTE GOMEZ** and **EDGAR GOMEZ** exercised control over the financial affairs of the SND companies by, among other things, exercising signing authority over the bank accounts held by the SND companies and determining the expenses to be paid from SND companies' accounts.

15. During the period from in or about January 2018 through the present, defendants **JEANNETTE GOMEZ** and **EDGAR GOMEZ** caused the SND companies to make large expenditures for defendants' personal benefit while at the same time, failing to pay over to the Internal Revenue Service trust fund tax withheld from the SND companies' employees' paychecks. For example, defendants used the SND companies' funds to purchase and/or finance residences costing over \$1 million, and luxury vehicles costing over \$200,000, for personal use.

16. For the third and fourth quarters ended in calendar year 2018, the SND companies withheld tax payments from their employees' paychecks but failed to pay over to the IRS the full amount withheld.

17. For the first quarter ended in calendar year 2019 and continuing through the fourth quarter ended in calendar year 2019, the SND companies withheld tax payments from their employees' paychecks but failed to pay them to the IRS.

18. Beginning in the first quarter ended in calendar year 2020 through the fourth quarter ended in calendar year 2022, the SND companies further failed to file quarterly employment tax returns (Forms 941) with the IRS. Each Form 941 was due to be filed at the end of the month following the end of each calendar quarter. For example, the Form 941 for the fourth quarter ending in calendar year 2022 was due on January 31, 2023, since the calendar quarter ended on December 31, 2022.

19. Altogether, during the eighteen calendar quarters alleged in Counts One through Eighteen of this Indictment, the SND companies failed to account for and pay over approximately \$10,476,696 in employment taxes, as set forth below:

COUNTS ONE THROUGH EIGHTEEN

(Willful Failure to Collect, Truthfully Account For, Or Pay Over Trust Fund Taxes)

20. Paragraphs 1 through 19 of this Indictment are re-alleged as if fully set forth herein.

21. On or about the dates listed in the table below, for each of the calendar quarters listed, in the District of Maryland and elsewhere, the defendants,

**JEANNETTE GOMEZ and
EDGAR MANUEL GOMEZ,**

did willfully fail to truthfully account for and pay over to the IRS, trust fund taxes due and owing to the IRS in the approximate amounts set forth below.

Count	Offense Date	Entity	Quarter Ending	Total Amount Required to Be Accounted for and Paid Over
1	October 31, 2018	SNDS, LLC	September 30, 2018	\$808,037
2	January 31, 2019	SNDS, LLC	December 31, 2018	\$521,401
3	April 30, 2019	SNDS, LLC	March 31, 2019	\$508,567
4	July 31, 2019	SNDS, LLC	June 30, 2019	\$486,467
5	October 31, 2019	SNDS, Inc.	September 30, 2019	\$425,019
6	January 31, 2020	SNDS, Inc.	December 31, 2019	\$382,733
7	April 30, 2020	SNDS, Inc.	March 31, 2020	\$394,564
8	July 31, 2020	SNDS, Inc.	June 30, 2020	\$444,564
9	October 31, 2020	SNDS, Inc.	September 30, 2020	\$444,564
10	January 31, 2021	SNDS, Inc.	December 31, 2020	\$444,564
11	April 30, 2021	SNDS, Inc.	March 31, 2021	\$674,737
12	July 31, 2021	SNDS, Inc.	June 30, 2021	\$674,737
13	October 31, 2021	SNDS, Inc.	September 30, 2021	\$674,737
14	January 31, 2022	SNDS, Inc.	December 31, 2021	\$674,737
15	April 30, 2022	SNDS, Inc.	March 31, 2022	\$729,317
16	July 31, 2022	SNDS, Inc.	June 30, 2022	\$729,317
17	October 31, 2022	SNDS, Inc. II	September 30, 2022	\$729,317
18	January 31, 2023	SNDS, Inc. II	December 31, 2022	\$729,317

26 U.S.C. § 7202

11/7/24 (for F.B.I.)

EREK L. BARRON
UNITED STATES ATTORNEY

A TRUE BILL:

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SIGNATURE REDACTED

foreperson

08.28.24

Date